

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 1912 – SB 1489

March 24, 2011

SUMMARY OF BILL: Creates the presumption that any person making sales of tangible personal property or services to persons in Tennessee who were solicited by independent contractors or representatives in Tennessee is responsible for paying sales tax when such sales exceed \$4,800 per year.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- According to the Department of Revenue (DOR), these sales are taxed under current law. Therefore, no impact to state or local government.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/rnc